



## I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory: **Ohio**

## II. TAX EXEMPTION OFFERINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank. Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.

Tax Exemption Offerings (Please check all that apply)		Additional Information (Description, pertinent statutes, regulations, etc.)
<b>Sales Tax</b>	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	R.C. 5739.02(B)(10) prohibits taxation of sales beyond the taxing power of the state under the U.S. Constitution. This includes sales to the U.S. Government
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	Such transactions are deemed sales to the individual.
<b>Lodging Tax</b>	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	N/A
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	N/A
<b>Hotel Occupancy Tax</b>	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	These are locally administered taxes
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	See above
<b>Public Accommodation Tax</b>	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	N/A
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	N/A
<b>Tourism Tax</b>	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	N/A
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	N/A
<b>Fleet Tax</b>	<input type="checkbox"/> Gasoline <input type="checkbox"/> Diesel Fuel <input type="checkbox"/> Alternative Fuel	Ohio sales tax does not apply to sales of motor vehicle fuel.
	<input checked="" type="checkbox"/> Maintenance	Answer assumes the question refers to purchases made with a fleet card.
<b>Other Tax</b>	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	N/A

### III. TAX EXEMPTION FORMS

*As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.*

Tax Exempt Documentation		Website Address or Hyperlink:
1		
2		
3		

### IV. TAX RECOVERY PROCEDURES

*Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.*

#### Tax Recovery Procedures:

A refund claim may be filed for illegally or erroneously paid sales tax. Forms are available on the Ohio Department of Taxation website: [tax.ohio.gov](http://tax.ohio.gov).

### V. CONTACT INFORMATION

*Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.*

Last Name, First Name:	Riesenberger, William
Name of Agency:	Ohio Department of Taxation
Office Address (Line 1):	30 East Broad Street
Office Address (Line 2):	22 <sup>nd</sup> Floor
City, State Zip:	Columbus, OH 43215
Phone Number:	614-466-2166
Fax Number:	614-466-6401
Email Address:	<a href="mailto:william_riesenberger@tax.state.oh.us">william_riesenberger@tax.state.oh.us</a>

**Thank you for your assistance in this important matter!**

## GSA SmartPay® 2 Card Numbering Systems

GSA SmartPay® 2 cards will be **effective on November 30, 2008** (except in a few cases, which will be effective earlier), and will have specific account number prefixes, as seen in the chart below. GSA SmartPay® 2 cards are provided by three banks: Citibank, JPMorgan Chase, and US Bank. The GSA SmartPay® program provides four business lines: Purchase, Travel, Fleet, and Integrated (includes fleet, travel and/or purchase functionality and offers a single card for all purchases). These cards/accounts can be Centrally Billed Accounts (CBAs) or Individually Billed Accounts (IBAs). Below is a detailed description of each card type and numbering system that GSA Smartpay® 2 provides.

**Centrally Billed Accounts** (CBAs) are charge card accounts in which **all** charges are billed directly to the federal government and paid directly by the federal government to the issuing bank.

- **Purchase:** All federal government Purchase cards are centrally billed.
- **Fleet:** All federal government Fleet cards are centrally billed.
- **Travel:** Federal government Travel cards/accounts may be centrally billed **or** individually billed.
- **Integrated:**
  - All Fleet and Purchase type transactions on an integrated card are centrally billed.
  - Travel functionality on an integrated card may be centrally billed **or** individually billed.

**Individually Billed Accounts** (IBAs) are charge card accounts in which charges are paid directly by the cardholder/federal employee to the issuing bank; the federal employee is then reimbursed by the government.

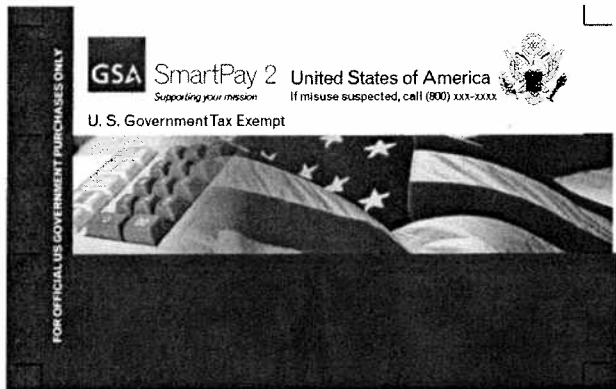
- **Travel:** Federal government Travel cards may be centrally billed **or** individually billed.
- **Integrated:** Travel functionality on an Integrated card may be centrally billed **or** individually billed.

	Purchase	Travel		Fleet	Debit/Prepaid
Prefix (1 <sup>st</sup> four digits)	5568 – MasterCard	5568 – MasterCard		5565 – MasterCard	5564 – MasterCard
	5565 – MasterCard	5565 – MasterCard		5568 – MasterCard	5568 – MasterCard
	4716 – Visa	4486 – Visa		8699 – Voyager	5565 – MasterCard
	4614 – Visa	4614 – Visa			4614 – Visa
	4486 – Visa				
6 <sup>th</sup> digit*	N/A	0	CBA	N/A	N/A
		1	IBA		
		2 – 4	IBA		
		5	Reserved		
		6 – 9	CBA		

In addition to the chart provided above, please note the following information:

- **Only the Travel card** uses the 6<sup>th</sup> digit to identify whether the account is a Centrally Billed Account (CBA) or an Individually Billed Account (IBA).
- **The numbering structure for Integrated Cards** to differentiate between centrally and/or individually billed transactions will be specific to each agency/organization using the Integrated card. This information will be provided on the GSA SmartPay® website ([www.gsa.gov/gsmartpay](http://www.gsa.gov/gsmartpay)) as it becomes available.

## GSA SmartPay® 2 Card Designs



**Purchase**



**Travel**



**Fleet**



**Integrated**



*Sales & Use Tax Division*  
*P.O. Box 530*  
*Columbus, Ohio 43216-0530*  
*www.state.oh.us/tax/*

REVISED JANUARY, 1999

**INFORMATION RELEASE**

**PURCHASES BY GOVERNMENT EMPLOYEES**

The purpose of this release is to reiterate the Department of Taxation's position on the taxability of transactions with government employees.

Purchases of tangible personal property and selected services made by federal, state, or local government employees (who will later seek reimbursement from their government employer) are subject to the Ohio sales or use tax, since the employee is considered the purchaser **not** the government. For example, government employees who travel on official government business and seek reimbursement for lodging, meals, or other travel expenses; office supplies; etc. must pay sales tax on these purchases and seek recovery of the amounts paid, including the sales tax.

Purchases made by and charged to a federal, state, or local government account are considered sales to the government entity. Sales to the federal government, the State of Ohio or any of its political subdivisions, or to any other state or its political subdivisions that grant a similar exemption to the State of Ohio or any of its political subdivisions are **not** subject to the Ohio sales or use tax even though the goods or services are picked-up or used by a government employee. The invoice or bill of sale must clearly indicate that the sale was to the government entity.

Some federal employees have been given special credit cards for the purpose of purchasing selected goods or services for official federal business purposes. These special credit cards are embossed with "U S GOVT TAX EXEMPT" and the employee's name. Additionally, these special credit cards contain specific codes within the card number (for the "fleet" and "purchase" cards, the first four digits will be 4486, 4716, 5568, or 8699 and for the "travel" cards, the first four digits will be 4486, 4716 or 5568, with the sixth digit being 0, 6, 7, 8 or 9) which identify the purchase as one made by the Federal Government. Since the Federal Government (and **not** the employee) is considered to be the purchaser, purchases made with the special credit card are **not** subject to the Ohio sales/use tax.

If you have any questions regarding this matter, please contact our nearest district office or call toll free 1-888-405-4039.

**AKRON**  
Phone: 330-643-1700

**CHICAGO**  
Phone: 847-390-7490

**CINCINNATI**  
Phone: 513-852-3451

**CLEVELAND**  
Phone: 216-787-3130

**COLUMBUS**  
Phone: 614-895-6250

**DAYTON**  
Phone: 937-285-6200

**LIMA**  
Phone: 419-227-4906

**LOS ANGELES**  
Phone: 714-434-6768

**NEW YORK**  
Phone: 201-541-7110

**TOLEDO**  
Phone: 419-245-2881

**YOUNGSTOWN**  
Phone: 330-797-9430

**ZANESVILLE**  
Phone: 740-453-0628

**OHIO RELAY SERVICES FOR  
 THE HEARING OR SPEECH IMPAIRED**  
 Phone: 1-800-750-0750